

Michael C. Worsham, Esq.
1916 Cosner Road
Forest Hill, Maryland 21050-2210
(410) 557-6192, Fax: (410) 510-1870
mcw @ worshamlaw.com

April 4, 2013

Honorable Ellen L. Hollander
U.S. District Court Judge
U.S. District Court for the District of Maryland
101 W. Lombard Street
Baltimore, Maryland 21201
FILED VIA ECF

Re: *Worsham v. U.S. Department of the Treasury*, Case 1:12-cv-02635-ELH

Dear Judge Hollander,

I write to you regarding two briefing issues.

First, on March 21, 2013 I filed my appellant's Brief in the Fourth Circuit Court of Appeals in *Worsham v. Commissioner of I.R.S.*, Appeal #13-1074, which is my appeal of a July 31, 2012 U.S. Tax Court decision that the Defendant Department of Treasury (DOT) made an Exhibit earlier in the instant case. Most of my Brief discusses the constitutionality of the federal income tax and the related issue of what is income within the income tax law and U.S. Constitution. My Brief goes into history and detail of the federal income tax that has not yet been presented in the instant case, at the level expected for federal appellate court briefs, and which I believe would be very beneficial to the Court. The government's Fourth Circuit Brief is due by April 25, 2013, and I expect the DOT may likewise believe its Brief will contain argument or discussion of benefit to its position in the instant case. I thought I should make you aware of this before considering whether a proper avenue exists in this case to file its relevant content with an accompanying motion for leave to file a Sur-Reply.

The second issue regards the party's pending Motions related to the two Summons that the IRS issued to M&T Bank and Aberdeen Proving Ground Federal Credit Union for my financial records. The DOT has acknowledged that it does in fact have certain records from 2005, and therefore is effectively requesting enforcement of a modification of its original Summons. I have found some case law on whether federal courts have the power to modify an IRS Summons, and am considering a fairly short Sur-Reply with an accompanying Motion for Leave. I asked the DOT's counsel whether it would consent to this, and Mr. Jaworski responded that "The Government will consent to your sur-reply if you provide in your papers that you have consented to the Government's sur-reply as well - in the event we determine that one is needed."

I sent this letter to Mr. Jaworski for review and input prior to filing it with the Court's ECF system. Thank you for your attention to the case.

Sincerely,

Michael C. Worsham
Michael C. Worsham